

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–201.

In this subtitle, “tax information” means:

(1) the amount of income or any other particulars disclosed in a tax return required under this article, if the return contains return information, as defined in § 6103 of the Internal Revenue Code;

(2) any return information, as defined in § 6103 of the Internal Revenue Code, required to be attached to or included in a tax return required under this article; or

(3) any information contained in:

- (i) an admissions and amusement tax return;
- (ii) an alcoholic beverage tax return;
- (iii) a bay restoration fee return;
- (iv) a boxing and wrestling tax return;
- (v) an E–9–1–1 fee return;
- (vi) a financial institution franchise tax return;
- (vii) an inheritance tax return;
- (viii) a Maryland estate tax return;
- (ix) a motor carrier tax return;
- (x) a motor fuel tax return;
- (xi) an other tobacco products tax return;
- (xii) a public service company franchise tax return;
- (xiii) a sales and use tax return;

- (xiv) a savings and loan association franchise tax return;
- (xv) a tire recycling fee return;
- (xvi) a tobacco tax return; or
- (xvii) a transportation services assessment return.

[\[Previous\]](#)[\[Next\]](#)